IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 8TH AUGUST 2007 / 17TH SRAVANA 1929

WP(C).No. 23659 of 2007(N)

PETITIONER:

M/S. ARTECH POWER PRODUCTS LTD.,
ANITHA, 2ND FLOOR,
ELAMKULAM, COCHIN-682 020,
REP. BY ITS MANAGING DIRECTOR,
SRI.I.V. VIJAYAN.

BY ADV. SRI.RAJU JOSEPH

RESPONDENTS:

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1. THE SALES TAX OFFICER,
2ND CIRCLE, TRIPUNITHURA.

2. THE DEPUTY COMMISSIONER (APPEALS)
OFFICE OF THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
M.G.ROAD, ATLANTIS, KOCHI-682 015.

3. THE GENERAL MANAGER,
DISTRICT INDUSTRIES CENTRE,
ERNAKULAM.

4. THE INDUSTRIAL DEVELOPMENT BANK
OF INDIA, P.B. NO. 4253,
PANAMPALLY NAGAR, KOCHI-16.

5. KERALA STATE INDUSTRIAL DEVELOPMENT
CORPORATION, CHOICE TOWERS, MANORAMA JUNCTION,
KOCHI-16.

6. THE DEPUTY TAHSILDAR (R.R)
ERNAKULAM.

7. THE VILLAGE OFFICER,
MANAKUNNAM VILLAGE,
UDAYAMPEROOR, TRIPUNITHURA,

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 23659 of 2007

Dated, this the 8th day of August, 2007

J U D G M E N T

Heard learned counsel for the petitioner, the learned Government Pleader and Adv. Shri.Pathrose Mathai appearing for KSIDC. Petitioner is admittedly in arrears of sales tax though an appeal is filed contesting liability. Petitioner's case is that the industry is likely to be revived with another promoter. Adv. Shri.Pathrose Mathai appearing for KSIDC submitted that industry probably could be revived. Petitioner further submitted that by sale of part of the land, full liability can be discharged. In the circumstances and since petitioner has undertaken to settle actual liability within three months from now, this writ petition is disposed of granting three months time to the petitioner to discharge entire liability.

2. Since petitioner has filed appeal against sales tax assessment, there will be direction to the appellate authority to take up the appeal out of turn and dispose of the same within six weeks from the date of production of a copy of the judgment. Revenue recovery will be kept in abeyance for three months from

now. However, if petitioner does not clear the sustained arrears of tax within three months from now, there will be direction to the petitioner to hand over possession of immovable properties to the respondents and respondents are free to sell the same in recovery proceedings. However, if petitioner commits default in discharging the liability and does not hand over the immovables free of possession as stated above, the respondents can approach this court for initiating contempt against the petitioner.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg